

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: JULIET GP, LLC DEBTORS	§ § § § §	CASE NO. 07-36426 CHAPTER 7 JUDGE ISGUR
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TRUSTEE'S MOTION TO SUBSTITUTE ACCOUNTANT

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

COMES NOW, Joseph M. Hill, Trustee of the above-referenced bankruptcy estate ("Trustee"), and for his Motion to Substitute Accountant, respectfully represents the following:

1. On September 20, 2007 the Trustee was appointed as Chapter 7 Trustee of the estate of the above-named Debtor.

2. By Order entered on February 26, 2008 [docket no. 30], this Court authorized the employment of James P. Smith and James P. Smith & Associates, P.C., effective January 22, 2008 as Trustee's accountant.

3. Mr. James P. Smith, CPA, who was the sole shareholder of James P. Smith & Associates, P.C., passed away on July 12, 2009.

4. Roger D. Martin, CPA was employed by James P. Smith & Associates, P.C., for over eighteen years, and has considerable experience in bankruptcy matters. Mr. Martin has now joined the firm of William G. West, P.C., C.P.A.

5. Because of the death of James P. Smith, the firm of James P. Smith & Associates, P.C., will no longer conduct regular operations or provide accounting services. The business of James P. Smith & Associates, P.C., will be wrapped up in accordance to applicable laws,

including the Texas Public Accountancy Act and the rules and regulations of the Texas State Board of Public Accountancy.

6. Mr. Martin had served as Executor of the Estate of James P. Smith, Deceased. As part of his duties as Executor, Roger D. Martin, CPA, had been supervising the wrap up of the business of James P. Smith & Associates, P.C. Mr. Martin currently assists his successor, Mr. Smith's daughter, Jessica Smith.

7. William G. West, P.C., C.P.A. provides the kinds of accounting services heretofore provided by James P. Smith & Associates, P.C.

8. Accordingly, the Trustee wishes to employ Roger D. Martin, CPA, and William G. West, P.C., C.P.A. (collectively referred to as the "Firm") as his successor accountant. Applicant has selected the Firm for the reason that the Firm has considerable experience in matters related to this case, and the Applicant believes that the Firm is well-qualified to provide accounting services to him in his capacity as Trustee in this case. The Firm is familiar with this case; consequently, there will be minimal delay encountered with regard to the transition.

9. Trustee proposes that the Firm succeed to the authority previously granted to James P. Smith and James P. Smith & Associates, P.C., by way of the previous Orders of this Court, substitute into any and all adversary proceedings, contested matters, and ongoing litigation, and perform all such other accounting services required.

10. To the best of Trustee's knowledge, after diligent inquiry, information and belief, this accounting firm, its members and associates, are disinterested persons within the meaning of 11 U.S.C. § 101 (14). This firm represents no interest adverse to the Trustee or the estate in the matters upon which this firm is to be engaged by the Trustee, and this firm has no connections with the Debtor, any creditors, any other parties in interest, or their respective attorneys and

accountants, the United States trustee or any person employed in the office of the United States trustee. The accountant provides federal income tax preparation services to the Trustee for his individual return and to the law firm in which the Trustee is a partner for its partnership return.

11. As evidenced by the Affidavit annexed hereto which by reference is incorporated herein for all purposes, the Firm represents no interest adverse to the Trustee as Trustee, or to the estate, in matters upon which the Firm is to be engaged. The Firm's employment is necessary and would be in the best interest of the estate.

12. Trustee certifies that the Firm is not being employed to perform duties required to be performed by the Trustee. The Firm is aware that if trustee duties are performed by the Firm, compensation by the bankruptcy estate will not be authorized or paid.

WHEREFORE, PREMISES CONSIDERED, Trustee prays that he be authorized to substitute William G. West, P.C., C.P.A., effective August 10, 2012 to represent him in his capacity as Trustee in this case, and for such other and further relief, both at law and in equity, to which he may show himself justly entitled.

DATED the 5th day of September, 2012.

Respectfully submitted,
/s/ Joseph M. Hill, Trustee
JOSEPH M. HILL, TRUSTEE
Cage Hill and Niehaus LLP
5851 San Felipe
Suite 950
Houston, TX 77057
Phone: 713-789-0500

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Trustee's Motion to Substitute Accountant has been served upon the United States Trustee, on this 5th day of September, 2012.

/s/ William G. West

William G. West

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
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IN RE:

JULIET GP, LLC

DEBTOR

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CASE NO. 07-36426

CHAPTER 7

JUDGE ISGUR

AFFIDAVIT

BEFORE ME, the undersigned authority, on this day personally appeared William G. West, who being by me duly sworn stated:

I, WILLIAM G. WEST

1. am a Certified Public Accountant, experienced in rendering public accounting services employed with the accounting firm of William G. West, P.C., C.P.A. and am authorized to make this Affidavit on such firm's behalf.
2. have read the Trustee's Motion to Substitute Accountant.
3. am willing to accept employment by the Trustee, on the basis set forth in the annexed application. To the best of my knowledge, information and belief, this accounting firm, its members and associates, are disinterested persons within the meaning of 11 U.S.C. § 101 (14). This firm represents no interest adverse to the Trustee or the estate in the matters upon which this firm is to be engaged by Trustee, and this firm has no connections with the Debtor(s), any creditors, any other parties in interest, or their respective attorneys and accountants, the United States trustee or any persons employed in the office of the United States trustee.

In addition, the firm and its members have no connections with the U.S. Trustee or its employees other than in their official capacity. I serve as a Trustee in the Southern District of Texas, although I am not the Trustee in this case. My firm provides federal income tax preparation services to the Trustee for his individual return and to the law firm in which the Trustee is a partner for its partnership return. I do not believe that any conflict exists which precludes my representation of the Chapter 7 Trustee in this case.

William G. West, CPA

WILLIAM G. WEST
Certified Public Accountant
12345 Jones Road, Suite 120
Houston, Texas 77070

Sworn and subscribed to before me by William G. West, on this the 5th day of September, 2012.



Natalie S. Hinson
Notary Public, State of Texas